

TITLE 86: REVENUE
CHAPTER II: PROPERTY TAX APPEAL BOARD

PART 1910
PRACTICE AND PROCEDURE FOR APPEALS
BEFORE THE PROPERTY TAX APPEAL BOARD

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AUTHORITY: Implementing and authorized by Article 7 and Sections 16-180 through 16-195 of the Property Tax Code [35 ILCS 200/Art. 7 and 16-180 through 16-195].

SOURCE: Adopted at 4 Ill. Reg. 23, p. 106, effective May 27, 1980; codified at 8 Ill. Reg. 19475; amended at 13 Ill. Reg. 16454, effective January 1, 1990; amended at 21 Ill. Reg. 3706, effective March 6, 1997; amended at 21 Ill. Reg. 11949, effective August 13, 1997; amended at 21 Ill. Reg. 14551, effective October 27, 1997; amended at 22 Ill. Reg. 957, effective December 19, 1997; amended at 22 Ill. Reg. 16533, effective September 2, 1998; amended at 24 Ill. Reg. 1233, effective January 5, 2000; amended at 29 Ill. Reg. 13574, effective August 19, 2005; amended at 29 Ill. Reg. 21046, effective December 16, 2005; amended at 30 Ill. Reg. 1419, effective January 20, 2006; amended at 30 Ill. Reg. 2640, effective February 15, 2006; amended at 30 Ill. Reg. 7965, effective April 14, 2006; amended at 30 Ill. Reg. 10103, effective May 16, 2006; expedited correction at 30 Ill. Reg. 14633, effective May 16, 2006; amended at 30 Ill. Reg. 12280, effective June 30, 2006; amended at 30 Ill. Reg. 14148, effective August 11, 2006; amended at 30 Ill. Reg. 16311, effective September 29, 2006; amended at 31 Ill. Reg. 16222, effective November 26, 2007; amended at 32 Ill. Reg. 16864, effective October 1, 2008; amended at 33 Ill. Reg. 7910, effective July 1, 2009; amended at 38 Ill. Reg. 19171, effective October 1, 2014; amended at 41 Ill. Reg. 14020, effective December 1, 2017; amended at 43 Ill. Reg. 2158, effective March 1, 2019; amended at 45 Ill. Reg. 14193, effective October 26, 2021; amended at 47 Ill. Reg. _____, effective _____.

Section 1910.5 Construction and Definitions

- a) **Standards.** This Part is to be construed in accordance with the appropriate provisions of the Statute on Statutes [5 ILCS 70].
- b) **Definitions.** The following words and phrases, whenever used in this Part, include in their meaning the definitions set below:
 - 1) **Board** – Property Tax Appeal Board.
 - 2) **The Code** – Property Tax Code [35 ILCS 200].
 - 3) **Real Property** – *The land itself, with all things contained therein, and also all buildings, structures and improvements, and other permanent fixtures*

thereon, including all oil, gas, coal and other minerals in the land and the right to remove oil, gas and other minerals, excluding coal, from the land, and all rights and privileges belonging or pertaining thereto, except where otherwise specified by the Code. (Section 1-130 of the Code)

- 4) *Farm* – When used in connection with valuing land and buildings for an agricultural use, any property used solely for the growing and harvesting of crops; for the feeding, breeding and management of livestock; for dairying or for any other agricultural or horticultural use or combination thereof; including, but not limited to, hay, grain, fruit, truck or vegetable crops, floriculture, mushroom growing, plant or tree nurseries, orchards, forestry, sod farming and greenhouses; the keeping, raising and feeding of livestock or poultry, including dairying, poultry, swine, sheep, beef cattle, ponies or horses, fur farming, bees, fish and wildlife farming. The dwellings and parcels of real property on which farm dwellings are immediately situated shall be assessed as a part of the farm. Improvements, other than farm dwellings, shall be assessed as a part of the farm and in addition to the farm dwellings when such buildings contribute in whole or in part to the operation of the farm. For purposes of this Part, "farm" does not include property which is primarily used for residential purposes even though some farm products may be grown or farm animals bred or fed on the property incidental to its primary use. The ongoing removal of oil, gas, coal or any other mineral from property used for farming shall not cause that property to not be considered as used solely for farming. (Section 1-60 of the Code)
- 5) *Fair Cash Value* – The amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller. (Section 1-50 of the Code)
- 6) *PIN; Property Index Number; Permanent Index Number; Parcel Index Numbering* – A number used to identify a parcel of property for assessment and taxation purposes. The index number shall constitute a sufficient description of the property to which it has been assigned, wherever a description is required by the Code. "Property Index Number" and "Permanent Index Number" shall be construed to be interchangeable terms. (Section 1-120 of the Code)
- 7) *Taxing District; Taxing Body* – Any unit of local government, school district or community college district with the power to levy taxes. "Taxing District" and "Taxing Body" shall be construed to be interchangeable terms. (Section 1-150 of the Code)

- 8) Party, Interested Party – Either the contesting party, i.e., the appellant (owner, taxpayer or taxing district) or the board of review (appellee), or the intervenors (taxing district, owner or taxpayer).
- 9) Attorney – Any individual admitted to the practice of law in this State as set forth in the Attorney Act [705 ILCS 205].
- 10) Brief – A document that contains a summary of the facts, the pertinent case law and statutes, and an argument on how the laws apply to the facts supporting a particular position.
- 11) Quadrennial Assessment – *The general assessment of real property required by law to be made once every four years.* (Sections 1-65, 9-215, 9-220 and 9-225 of the Code)
- 12) *Triennial Assessment – In counties of 3,000,000 or more inhabitants, the general assessment of real property required by law to be made once every three years.* (Section 9-220 of the Code)
- 13) Notice of Decision or Order – A written notice of decision or order of the Property Tax Appeal Board in any appeal may be disseminated to all parties and all other authorities affected thereby by placing same in the U.S. mail with postage fully prepaid or made available by electronic means.
- 14) Certification of Decision or Order – Certification shall be deemed to be the later of:
 - A) the date the decision or order is placed in the U.S. mail with postage fully prepaid to the parties of record; or
 - B) the date the decision or order is transferred or made available by electronic means to the proper authorities.
- 15) Compulsory Sale –
 - A) *the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale"; and*
 - B) *the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in*

*lieu of foreclosure, or consent judgment, occurring after the
foreclosure proceeding is complete. (Section 1-23 of the Code)*

16) Electronic Filing Portal (“EFP”) – The system used by the Board to accept
a petition for appeal and supporting evidence electronically. The EFP can
be accessed at the Board’s website as stated in Section 1910.20(c).

c) All references in this Part to property record card shall be deemed to include, as a
substitute, a property characteristic printout detailing the property's physical
characteristics.

d) Interpretation. The definitions listed in this Section are intended only as an aid to
interpretation of this Part.

e) All times listed in this Part are for the Central Time Zone.

(Source: Amended at 47 Ill. Reg. _____, effective _____)

Section 1910.25 Computing Time Limits

a) The time within which any act under this Part is to be done shall be computed by
excluding the first day and including the last. Saturdays, Sundays and legal
holidays for the State of Illinois shall be included in computing the time, except
that when the time period expires on a Saturday, Sunday or a legal holiday for the
State of Illinois, the time period shall be extended to include the next following
business day.

b) Petitions, evidence, motions, and all other ~~written~~-correspondence sent to the
Board by:

1) ~~by~~-United States Mail ~~to the Property Tax Appeal Board~~ shall be
considered filed as of the postmark date in accordance with Section 1.25
of the Statute on Statutes [5 ILCS 70/1.25];

2) ~~Petitions, evidence, motions, and all other written correspondence sent to
the Property Tax Appeal Board by~~ a delivery service other than the United
States Mail shall be accompanied by a Certificate of Mailing which shall
include the date the delivery service took possession of the filing and the
signature of the person making the filing. Such filings shall be considered
filed as of the date of filing stated on the Certificate of Mailing. If the
mailing does not include the Certificate of Mailing, the filing shall be
considered filed as of the date sent as shown on the delivery service’s
tracking label; or ~~considered as filed with the Property Tax Appeal Board~~

~~on the date sent as indicated on the tracking label.~~

3) ~~Petitions, evidence, motions and all other written correspondence sent by~~
electronic means or via the EFP shall be considered filed as of~~on~~ the date
~~received by the Property Tax Appeal Board based~~ on the time stamp of the
electronic transmission.

c) Petitions, evidence, motions, and all other correspondence sent to the Board that
do not include the date, as required by subsection (b), shall be considered filed as
of the date the Board received the filing.

(Source: Amended at 47 Ill. Reg. _____, effective _____)

Section 1910.30 Petitions

a) In counties with less than 3,000,000 inhabitants, petitions for appeal shall be filed
within 30 days after the date of the written notice of the decision of the board of
review. In counties with 3,000,000 or more inhabitants, petitions for appeal shall
be filed within 30 days after the date of the written notice of the decision of the
board of review or within 30 days after the date that the board of review transmits
to the county assessor pursuant to Section 16-125 of the Code its final action on
the township in which the property is located, whichever is later. (See Section 16-
160 of the Code.) Petitions must be filed in accordance with subsection (b) of this
Section.

b) Petitions for appeal shall be filed within 30 days after the date of written notice of
the application of final adopted township equalization factors by the board of
review. Petitions shall be filed for the subsequent year within 30 days after the
date of the written notice when the Property Tax Appeal Board rendered a
decision lowering the assessment of a particular parcel after the deadline for filing
complaints with the board of review, or after adjournment of the session of the
board of review at which assessments for the subsequent year are being
considered. (See Section 16-185 of the Code.) Petitions may be filed by the
following methods:

1) By electronic means using the EFP for appeals beginning with the 2016
assessment year, and each year thereafter. An appeal submitted by an
unrepresented appellant may be filed using the EFP, in accordance with
Section 1910.33. An appeal submitted by an attorney, shall be filed using
the EFP, pursuant to Section 1910.33, according to the following schedule.

- A) Beginning February 1, 2023 and thereafter, residential appeals if the subject property is located in a county with more than 3,000,000 inhabitants.
- B) Beginning May 1, 2023 and thereafter, all appeals for all non-farm property if the subject property is located in a county with more than 3,000,000 inhabitants.
- C) Beginning July 1, 2023 and thereafter, all appeals for all types of property from all counties.
- 2) By actual delivery to the Board;
- 3) By United States Mail or;
- 4) By a delivery service other than the United States Mail in accordance with Section 1910.25(b).

c) The petition for appeal shall be on the prescribed form and a separate petition must be filed for each separately assessed parcel except for contiguous single-owner parcels that constitute a single property and except for condominium buildings or unless a written request is made to the Board for the filing of a single petition for multiple parcels. The request, together with the petition, shall be filed within 30 days after the written notice of the decision of the board of review or within 30 days after the date that the board of review transmits to the county assessor, pursuant to Section 16-125 of the Code, its final action on the township in which the property is located, whichever is later. Each petition shall identify and describe the particular property including the PIN assigned to the subject parcel by the county. A photograph of the subject property should be submitted with the petition if it aids the contesting party in explaining the appeal. In appeals in which multiple PINs are consolidated into a single petition, the assessed values and the relief requested for each individual PIN must be separately listed. Single petitions containing parcels of 50 or more PINs must also include a formatted Excel spreadsheet submitted electronically. The spreadsheet is available on the Forms page of the PTAB website located at www.ptab.illinois.gov. Instructions for completion and submission of the spreadsheet are contained within the document.

d) Appeals filed with the Property Tax Appeal Board shall bear a signature of the contesting party or the contesting party's attorney on at least one petition, and shall be filed with the Clerk of the Property Tax Appeal Board. Corporations, limited liability companies (LLC), partnerships, and other similar entities, and taxing districts shall be represented at all stages before the Property Tax Appeal

Board by any person licensed to practice law in the State of Illinois. By signing a petition or filing an appearance, the attorney certifies that he or she has the authority to appear and/or act on behalf of a party in the proceeding. (See Section 1910.70.)

- e) If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the board of review or board of appeals or after adjournment of the session of the board of review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-215 through 9-225 of the Code, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year or years directly to the Property Tax Appeal Board. (See Section 16-185 of the Code.)

- 1) For assessment years prior to 2016, two copies of the written notice of the decision of the board of review must be filed with the petition, if one has been issued. Alternatively, two copies of the decision of the Property Tax Appeal Board reducing the assessment of the subject property for a prior year within the same general assessment period shall be provided.
- 2) Beginning with the 2016 assessment year, and each year thereafter, the contesting party shall file one copy of the petition, one copy of the written notice of the decision of the board of review or the decision of the Property Tax Appeal Board reducing the assessment for the prior year or years within the same general assessment period conferring jurisdiction on the Property Tax Appeal Board, and one copy of the written and documentary evidence, unless the petition and evidence exceeds 500 total pages, in which case, the petition and all written and documentary evidence must be submitted in triplicate.

- f) When filing an appeal petition pursuant to subsections (a) and (b):

- 1) For assessment years prior to 2016, petitions for appeal shall be filed in triplicate and all copies of the same shall be properly signed as stated in subsection (d). In every case in which a change in assessed valuation of less than \$100,000 is sought, all written and documentary evidence must be submitted in duplicate with the petition. In every case in which a change in assessed valuation of \$100,000 or more is sought, all written and documentary evidence must be submitted in triplicate with the petition.
- 2) Beginning with the 2016 assessment year, and each year thereafter, the

contesting party shall file one copy of each document required by subsection (f)(1), unless the petition and evidence exceeds 500 total pages, in which case, the petition and all written and documentary evidence must be submitted in triplicate.

- g) If the contesting party is unable to submit written or documentary evidence with the petition, the contesting party must submit a written or electronic request for an extension of time with the petition. Upon receipt of this request, the Board shall grant a 30 day extension of time. The Board shall grant additional or longer extensions for good cause shown. Good cause may include, but is not limited to, the inability to submit evidence for a cause beyond the control of the contesting party, such as the pendency of court action affecting the assessment of the property or the death or serious illness of a valuation witness. Without a written or electronic request for an extension, no evidence will be accepted after the petition is filed. Evidence sent by mail shall be considered as filed on the date postmarked or in accordance with Section 1910.25(b).
- h) Every petition for appeal shall state the facts upon which the contesting party bases an objection to the decision of the board of review, together with a statement of the contentions of law the contesting party desires to raise. If contentions of law are raised, the contesting party shall submit a brief in support of his position with the petition. Extensions of time shall be granted in accordance with subsection (g). Failure to do so shall result in dismissal of the appeal.
- i) Every petition for appeal shall give the contesting party's telephone number, mailing~~post office~~ address, and e-mail address where correspondence ~~mail~~ ~~addressed~~ to the contesting party may be received by the contesting party or his or her attorney; ~~together with the contesting party's telephone number~~. Notice to the contesting party's attorney shall be deemed notice to the contesting party. A contesting party or attorney ~~shall~~may provide one or more~~an~~ e-mail addresses~~address~~ for receipt of service of proceedings. The Property Tax Appeal Board must be notified in writing or electronically by any party of a change of telephone number, mailing address, or any e-mail address within 30 days after the change.
- j) The petition shall in all cases state the assessed value of the land, and the assessed value of the improvements (structures), and the total assessed value as placed on the property by the board of review. The petition must also state the assessed valuation of the land, and the assessed value of the improvements (structures), and the total assessed value that the contesting party claims to be correct. The contesting party may only amend the assessment claimed to be correct by filing an appeal petition denoted as "Amended" setting forth the assessed valuation of

the land, the assessed value of the improvements, and the total assessed valuation that the contesting party considers correct upon the completion of the filing of the documentary evidence in accordance with extensions granted pursuant to subsection (g). No amendment to the contesting party's assessment request will be accepted after the expiration of the extension of time to submit evidence that has been granted pursuant to subsection (g).

- k) All information required to fully complete the petition shall be furnished by the contesting party at the time the petition is filed. Incomplete petitions and/or a letter shall be returned with an explanation of the reasons for the rejection. The contesting party must resubmit the corrected petition within 30 days after the date of the return of the petition. If the returned petition is not resubmitted within the 30 day period, the appeal will be dismissed from consideration by the Board. Petitions that are not properly signed, petitions that do not state the assessed valuation assigned by the board of review, petitions that do not state the assessed valuation considered correct by the contesting party, petitions that do not include an e-mail address for the contesting party or the contesting party's attorney, and petitions not containing all information as required in this Section, shall be treated as incomplete petitions. Written or documentary evidence will be accepted after receipt of a completed petition only when a written or electronic request for an extension of time was filed in accordance with subsection (g) and granted.
- l) Upon receipt of a completed petition, including the written and documentary evidence from the contesting party, the Clerk of the Property Tax Appeal Board shall send a copy of the petition, including all documentary evidence, by mail or by electronic means, to the board of review and shall only forward a copy of the petition to the State's Attorney of the county in which the property is located. The Clerk shall cause the completed petition, including all documentary evidence, to become a part of the appeal proceedings and record.
- m) If the petition for appeal is filed by an interested taxing body, rather than by the owner or taxpayer whose assessment is in question, the taxing body must furnish the name and address of the owner and/or taxpayer of the property in question, if different from the owner, the name and address of the registered agent of the corporate owner or taxpayer, or the name and address of any partner or registered agent of a partnership owner or taxpayer. A copy of the completed petition shall then be sent to the owner and/or taxpayer of the property by the Clerk of the Property Tax Appeal Board. Any petition filed by an interested taxing body on property owned by a corporation or partnership must be served upon the registered agent of the corporation or upon any partner or registered agent of the partnership by mail, with proof of service filed with the Board. Any petition filed by an interested taxing body without the name and address of the owner and/or taxpayer of the property in question shall be treated as an incomplete petition in

accordance with subsection (k).

(Source: Amended at 47 Ill. Reg. _____, effective _____)

Section 1910.33 Electronic Filing

- a) Pursuant to the Uniform Electronic Transactions Act [815 ILCS 333/18(a)] and section 16-180 of the Property Tax Code [35 ILCS 200/16-180], the Board shall accept petitions for appeal and supporting evidence submitted electronically via the EFP.
- b) Use of the EFP does not alter any applicable filing deadline.
- c) Documents submitted via the EFP shall be uploaded individually and not as part of a portable document format ("PDF") portfolio. Documents that are part of a PDF portfolio will not be made part of the record. Supporting evidence not available in a digital format (e.g., blueprints, large maps, a plat of survey) shall be filed in triplicate via U.S. mail or hand-delivery to the Springfield office.
- d) All petitions for appeal and supporting evidence submitted via the EFP shall bear the signature of the filer. The EFP shall have a component for including an electronic signature on any petition submitted. Such electronic signature shall have the same force and effect as a non-electronic signature.
- e) Petitions for appeal and supporting evidence submitted via the EFP which contain links to material either within the filed document or external to the filed document are for convenience purposes only. The external material behind the link is not considered part of the filing or the petition.
- f) Petitions for appeal and supporting evidence submitted via the EFP shall not contain more than:
 - 1) a total of 50 megabytes of data; or
 - 2) 50 attachments.
- g) Petitions for appeal and supporting evidence may be submitted via the EFP every day, 24 hours per day; however, the Board or its authorized vendor may cause the EFP to be unavailable for scheduled routine maintenance. The Board shall post a notice on its website prior to and during periods of such scheduled routine maintenance.

- 470 h) If a petition for appeal or supporting evidence is not successfully transmitted, or is
 471 materially delayed in being transmitted, to the Board via the EFP due to a
 472 "technical failure", the filer may file a motion with the Board showing good cause
 473 for the transmission failure. Upon receipt of such a motion, the Board may order
 474 that the petition for appeal or supporting evidence be considered transmitted as of
 475 the date and time of the failed or delayed transmission. For purposes of this
 476 subsection, a "technical failure" shall be defined as an unanticipated outage of the
 477 EFP, or a malfunction of the EFP's hardware, software, or telecommunication
 478 equipment. The malfunction of any of the filer's equipment which results in a
 479 failed or delayed transmission shall not be considered a "technical failure".
 480
- 481 i) Petitions for appeal and supporting evidence submitted via the EFP shall not
 482 disclose any "personal information". It is the filer's responsibility to ensure that
 483 "personal information" is redacted from any petitions for appeal or supporting
 484 evidence submitted via the EFP. For purposes of this subsection, the term
 485 "personal information" shall have the same meaning as that term is defined in
 486 Section 5 of the Personal Information Protection Act. [815 ILCS 530/5]
 487
- 488 j) The Property Tax Appeal Board Clerk shall acknowledge filings made via the
 489 EFP in accordance with Sections 1910.30(k) or 1910.30(l).
 490
- 491 k) This Section shall be construed to promote and facilitate the submission of
 492 petitions for appeal and supporting evidence via the EFP. If any provision of this
 493 Section conflicts with another provision of this Part, the provision of this Section
 494 shall apply.
 495

496 (Source: Added at 47 Ill. Reg. _____, effective _____)
 497

498 **Section 1910.60 Interested Parties – Intervention** 499

- 500 a) Taxpayer/Owner of Property: Any taxpayer or owner of property dissatisfied
 501 with a decision of the board of review as such decision pertains to the assessment
 502 of his or her property may appeal that decision by filing a petition with the
 503 Property Tax Appeal Board within 30 days after the written notice of the decision
 504 of the board of review or the date of the written notice of the application of final,
 505 adopted township equalization factors by the board of review. If the taxpayer or
 506 owner of property files a petition within 30 days after the written notice of the
 507 application of final, adopted township equalization factors, the relief the Property
 508 Tax Appeal Board may grant is limited to the amount of the increase caused by
 509 the application of the township equalization factor. Petitions shall be filed for the
 510 subsequent year within 30 days after the date of the written notice when the
 511 Property Tax Appeal Board rendered a decision lowering the assessment of a
 512 particular parcel after the deadline for filing complaints with the board of review,

or after adjournment of the session of the board of review, at which assessments for the subsequent year are being considered. (See Section 16-185 of the Code.)

- b) Taxing Body Acting as Appellant: Any taxing body that has a revenue interest in a decision of the board of review may file an appeal by filing its petition within 30 days after the written notice to the taxpayer of a decision by the board of review. Any taxing district so filing must conform its petition and documentation to the provisions of ~~Sections~~Section 1910.30 and 1910.33.
- c) Taxpayer/Owner as Intervenor: Upon notice to the owner that a taxing body has filed an appeal affecting his property, the owner or taxpayer may become an intervening party:
 - 1) For appeals filed for assessment years prior to 2016, by filing in triplicate with the Clerk of the Property Tax Appeal Board a Request to Intervene within 30 days after the postmark date of the notice to the owner or taxpayer that the taxing body has filed an appeal and shall comply with subsection (e) regarding the submission of evidence or with subsection (f) to seek an extension of time to submit evidence.
 - 2) For appeals beginning with assessment year 2016 and each year thereafter, by filing one copy with the Clerk of the Property Tax Appeal Board of a Request to Intervene within 30 days after the postmark date of the notice to the owner or taxpayer that the taxing body has filed an appeal and shall comply with subsection (e) regarding the submission of evidence or with subsection (f) to seek an extension of time to submit evidence, unless the Request to Intervene and evidence exceeds 500 total pages, in which case, the Request to Intervene and all written and documentary evidence must be submitted in triplicate.
- d) Intervenor
 - 1) Any taxing body that has a revenue interest in an appeal before the Property Tax Appeal Board may become an intervening party by filing in triplicate with the Clerk of the Property Tax Appeal Board a Request to Intervene through legal counsel in accordance with Section 1910.70(c). The Request to Intervene must be filed within the later to occur of:
 - A) 60 days after the postmark date of the notice of the Board to the State's Attorney of the filing of an appeal; or
 - B) within 60 days after the postmark of the board of review service as required in Section 16-180 of the Property Tax Code.

- 2) The Request to Intervene must be accompanied by a copy of the resolution of the governing board of the taxing body authorizing its legal representative to file a Request to Intervene on its behalf.
- e) Intervenors – Taxing District and Taxpayer/Owner – Written and Documentary Evidence:
- 1) For appeals filed for assessment years prior to 2016, Requests to Intervene shall be filed in triplicate and all copies of the same shall be signed. All additional written and documentary evidence must be submitted with the Request to Intervene in triplicate. Any Request to Intervene that is received without a properly adopted copy of the resolution of the governing board of the taxing body authorizing its legal representative to file the Request to Intervene on its behalf shall be treated as incomplete and shall be returned. The filing of an incomplete Request to Intervene shall not extend the 60 day deadline without a written request explaining good cause for failure to timely submit a properly completed Request to Intervene and resolution.
 - 2) For appeals beginning with assessment year 2016 and each year thereafter, one copy of the Request to Intervene, one copy of the resolution of the governing board, and one copy of all additional written and documentary evidence must be submitted, unless the Request to Intervene and evidence exceeds 500 total pages, in which case, the Request to Intervene and all written and documentary evidence must be submitted in triplicate. All other requirements of subsection (e)(1) regarding an incomplete Request to Intervene shall apply. At the time the intervenor submits its evidence in response to the appeal, it shall also submit its rebuttal evidence, if any, as defined in Section 1910.66.
- f) Extensions for Filing Additional Evidence: If the intervening party is unable to submit the additional written or documentary evidence with the Request to Intervene, it must submit a letter requesting an extension of time to file additional written or documentary evidence with the Request to Intervene. Upon receipt of such a request, the Board shall grant a 30 day extension of time for the filing of written or documentary evidence. This shall not include an extension of time to file a Request to Intervene or resolution. The Board shall grant additional or longer extensions for the filing of written or documentary evidence for good cause shown. Good cause may include but is not limited to the inability to submit evidence for a cause beyond the control of the intervening party, such as the pendency of court action affecting the assessment of the property or the death or

serious illness of a valuation witness. Without a written request for an extension, no evidence will be accepted after the Request to Intervene is filed.

- g) Records: The Clerk of the Property Tax Appeal Board shall cause a Request to Intervene and all accompanying documentation to become a part of the appeal proceeding and record, and shall send a copy of the same, by mail or electronic means, to the contesting party and the board of review. Upon receipt of a timely Request to Intervene, the Clerk of the Property Tax Appeal Board shall cause a copy of the appeal record to be forwarded to the intervening party by mail or electronic means.

(Source: Amended at 47 Ill. Reg. _____, effective _____)